

## SENATE BILL No. 394

### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-44.

**Synopsis:** Sales tax holiday. Provides a sales and use tax exemption for certain items purchased at retail during the first weekend of January or the last weekend in August.

**Effective:** April 1, 2009 (retroactive).

**Simpson**

January 8, 2009, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

## SENATE BILL No. 394

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-2.5-5-44 IS ADDED TO THE INDIANA CODE  
2       AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3       APRIL 1, 2009 (RETROACTIVE)]: **Sec. 44. (a) As used in this**  
4       **section, "sales tax holiday" means the following three (3) day**  
5       **periods each year:**

6               **(1) The period beginning at 12:01 a.m. on the first Friday of**  
7               **January and ending at 11:59 p.m. on the following Sunday.**

8               **(2) The period beginning at 12:01 a.m. on the last Friday of**  
9               **August and ending at 11:59 p.m. on the following Sunday.**

10       **(b) As used in this section, "exempt property" means the**  
11       **following items:**

12               **(1) Clothing with a sales price of one hundred dollars (\$100)**  
13               **or less.**

14               **(2) A desktop or laptop computer with a sales price of one**  
15               **thousand five hundred dollars (\$1,500) or less.**

16               **(3) A school supply with a sales price of one hundred dollars**  
17               **(\$100) or less.**

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1           (4) A school art supply with a sales price of one hundred  
2           dollars (\$100) or less.

3           (5) A school computer supply with a sales price of one  
4           hundred dollars (\$100) or less.

5           (6) School instructional material.

6           (c) During each sales tax holiday, an item of exempt property  
7           sold in a retail transaction is exempt from the state gross retail and  
8           use tax.

9           SECTION 2. An emergency is declared for this act.

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